

**UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF ARKANSAS
FAYETTEVILLE DIVISION**

UNITED STATES OF AMERICA,

Plaintiff

V .

PHILIP A. BUTCHER, et al.,

Defendants

Case No. 5:18-CV-5213

CONSENT JUDGMENT AGAINST PHILIP BUTCHER

This matter comes before the Court on the Joint Motion for Entry of Consent Judgment of Plaintiff the United States and Defendant Philip Butcher (Doc. 26). Pursuant to the joint motion, it is hereby **ORDERED, ADJUDGED, and DECREED** that:

1. Judgment shall be entered in favor of the United States and against Defendant Philip Butcher on Count I of the United States' amended complaint (Doc. 19) in the amount of \$785,783.00 (for his income tax liability for tax year 2008) plus such statutory interest accruing after May 24, 2019, until fully paid.

2. Judgment shall be entered in favor of the United States and against Defendant Philip Butcher on Count II of the United States' amended complaint in the amount of \$4,514.58 (for his income tax liability for tax year 2014) plus such statutory interest accruing after May 24, 2019, until fully paid.

3. Judgment shall be entered in favor of the United States and against Defendant Philip Butcher on Count III of the United States' amended complaint in the amount of \$10,876.91 (for his civil penalty (26 U.S.C. § 6702) liability for tax year 2008) plus such statutory interest accruing after May 24, 2019, until fully paid.

4. Judgment shall be entered in favor of the United States and against Defendant Philip Butcher on Count IV of the United States' amended complaint as follows:

a. The federal tax liens described in Count IV of the amended complaint are valid and subsisting tax liens and attach to all property and rights to property of Philip Butcher, as of the dates of the respective assessments made against him, including the real property located at 1119 S. 13th St. Rogers, Arkansas 72578 and the adjoining property with no street address (the "Property"), legally described as follows:

Lot 2, Roman Acres, a subdivision of part of the NW ¼ of the NW ¼, Section 13, Township 19 North, Range 30 West, Rogers, Benton County, Arkansas, subject to covenants and restrictions of record.

and

Lot 3 of Roman Acres, Rogers, Arkansas, Benton County.

b. The United States' tax liens are hereby enforced against all property and rights to property of Philip Butcher, including the Property.

c. The Property may be sold, pursuant to an Order of Sale that will be separately entered by the Court.

5. After confirmation of any sale of the Property, the proceeds shall be distributed in the following order of priority:

a. First, to the Internal Revenue Service Property Appraisal and Liquidation Specialists for expenses of the sale of the Property.

b. Second, to the Benton County Tax Collector for any current real property taxes and other local assessments due and owing. (See Stip. Between the United States and the Benton Cty. Tax Collector, Doc. 20.)

c. Third, to the United States for Philip Butcher's unpaid federal liabilities in the amounts identified above.

d. Fourth, in the event that the sale proceeds exceed the total amount of Philip Butcher's outstanding tax liabilities identified above, the excess proceeds shall be distributed to Philip Butcher.

6. To carry out the terms of paragraph 5, above, the United States shall submit to the Court an order governing the sale of the Property.

7. The Clerk of Court is instructed to enter judgment consistent with this order forthwith because there is no just reason for delay.

IT IS SO ORDERED on this 15th day of May, 2019.



TIMOTHY L. BROOKS
UNITED STATES DISTRICT JUDGE